THE GREAT TOBACCO CASE, is significant. It is "Whether the same shall be within a collection district or not." Now, when this act passed every part of the area of the United States Supreme Court to Decide It.

An Oasis in a Desert of Taxation—Are All People Within the Exterior Boundaries of the United States Subject to Taxation!—The Question is Pending in the Supreme Court—Case Decided in the United States

Court—Case Decided in the United States

Court for the Western District of Arkansas—Interesting Arguments and Citations—The Laws of Congress

Vs. So-Called Indian Treaties.

And the concluding language of the section is significant. It is "Whether the same shall be in the "Indian Territory," or not." Now, when this act passed every part of the area of the United States have only the ludian mation. Washington Territory, even sterile Arizona, were organized districts. The application is, therefore, as pointed as if the language had been, whether the same shall be intered in the United States as the interior, and internal Revenue as soon as they are produced and cobacco and tobacconists apply there.

This is Brightley's construction; see new 2d vol. Digest of the United States Index to Internal Revenue law, reference No. 95, This is the last and most deliberate construction of the Internal Revenue Bureau. See circular of Commissioner Delano, dated Jan. 25, 1870. It is anticedently probable that Congress, which has justify laid every other portion of the country under tribute to raise revenue to assist in paying debts contracted in conquering them.

EXTENT OF THE TREATY EXEMPTIONS. Vs. So-Called Indian Treaties.

WASHINGTON, March 15, 1871. There is a case now pending in the Supreme Court of the United States, and which will be decided in a few days, that is of vital importance not only to tobacco growers, manufacturers and consumers, but to the taxpayers of the country gene-

I will endeavor to give not only the facts of the case as it appears on the court records, but a general idea of the extent of interests to be effected and the principles involved by the decision.

THE INDIAN TERRITORY , as most persons are aware, a large tract of about 63,600 square miles or 40,640,000 acres in extent, bounded north by Kansas, south and west by Texas and east by Arkansas, and containing, it is estimated, about 2,0,000 inhabitants-whites, negroes, Indians and mixed races.

Tais Territory is clearly a part and parcel of the United States, but it would require a Philadelphia lawyer to fix the status of its inhabitants. For certain purposes, getting claims through Congress, &c., they are regular citizens of the United States: for other purposes, getting appropriations for annuities, &c., they are wards of the United States; and finally, when claiming exemption from the duties and burdens of citizenship or wards, they stoutly maintain they are citizens of foreign nations and not in any way under the control of the United States except so far as "TREATY STIPULATIONS"

may require. In other words, they are or are not citizens, wards or foreigners, as their interest for the time being moves them.

In the case now before the Supreme Court they appear as citizens of foreign nations, claiming exemption from the requirements of the internal TAX ON TOBACCO.

The tenth article of the Cherokee "Trenty" of 1866 provides that any Cherokee or freed person resident in the Cherokee Nation shall have the right to sell the products of his farm, live stock, merchandise or manufactured products without restraint, on payment of tax. On the other hand the law of Congress of July 20, 1868, is as follows:—

And be it further enacted. That the internal revenue laws imposing taxes on distilled spirits, fermented liquors, to-bacce, muff and eigers shall be held and construed to extend to such articles produced suspenses within the action boundaries of the United States, whether the same shall be within a collection claritate to row.

Relying upon the "treaty" of 1866 several capi-

Relying upon the "treaty" of 1866 several capitalists established tobacco manufactories a few rods west of the western boundary of arkansas and commenced the manufacture of tobacco without the payment of internal revenue tax.

While the tobacco manufacturers of New York and other Eastern States were paying millions upon millions of doliars taxes into the national Treasury these border gents arranged to go tax free.

This arrangement did not, however, meet the approbation of Mr. Supervisor Jehn McDonaid, and ne accordingly seized the offending establishments.

One case was pro-pity carried on appeal to Commissioner of Internal Revenue Delano, and finally to Secretary Boutwell; and in both cases the decision of the Supervisor was affirmed and his action approved. It was then carried to the Judiciary Committee of the House of Representatives with no better result.

The case now before the Supreme Court was tried the case now before the Supreme Court was tried by the United States District Court of Wes ern Ar-kansas, and, the Supervisor being sustained, an ap-peal was taken by the would-be manufacturers to the nighest tribunal of the land, where the decision will be rendered in the course of ten days or so.

will be rendered in the course of ten days or so,
INFERESTING ARGUMENTS AND CITATIONS.
The following are the arguments and citations of
William J. Whippie, United States Attorney for the
Western district of Arkansas. They will be found to
contain all the law and facts of the case:—
The general question is whether the government
has extended the revenue laws relating to the manufacture and sale of tobacco and spirits to the
Indian Territory.

THE CASE.

Indian Territory.

THE CASE.

The claimants in these cases manufactured leaf into smoking and chewing tobacco, in the Choctaw and Cherokee nations of the Indian Territory, without paying the special tax, giving bond, paying taxes or in any way complying with the internal revenue law. In some of the cases it is claimed that the manufacturers were white men, in some instances residing in that Ferritory. In all the cases it is claimed leaf tobacco grown in the States was introduced and manufactured in the Nation.

FIRST PROPOSITION.

It is main ained that Congress and the President

mation. The general power of the United States to govern the organized and unorganized Territories cannot be denied. The power to govern necessarily results from the right to acquire territory.—American Insurance Company vs. Carter, 1 Peters, 542.

The Indian Theattes.

Wherever any stipulations of an Indian treaty conflicts with a provision of an act of Congress the act is paramount to the treaty. Congress and the President are the repealing power as to treaties, although the President and the Senate are the negative power and the President are the repealing power as to treaties, although the President and the Senate are the negative and the President and the Senate are the negative and the President and the Senate are the negative and the President and the Senate are the negative and the President and the Senate are the negative and the President and the Senate are the negative and the President and the Senate and the President and the President and the Senate and the President and the

EXTENT OF THE TREATY EXEMPTIONS.

Assuming that Congress may extend these laws into the nation in face of the treaties, and that it has done so, it is interesting to note what stipulations of these treaties are claimed to be invaded. The most consplications one is that contained in article 10, Cherokee Treaty of 1836; but this interest exempts from taxation the "sale" of "manufactured products" of the nation. It does not cover the "manufacturing" itself, and does not include manufactured products, the growth of the States.

The Choctaw treaties expressly provide that the "laws of Congress shall be paramount in the nation."

"laws of Congress shall be paramount in the nation."

As to the construction of treaties, see Howard vs. Ingersol, 19 Ala. 769; 14 Statutes at Large, 771, Art. 7; 11 Statutes at Large, 812, Art. 7; 7 Statutes at Large, 20, 25, 35, 40, 42, 62, 168, 334, 441.

OBJECTION OF NO DISTRICT.

It may be objected that in September, 1868, when this manufacturing recommenced, no district was erected in the nation, and it was not possible to comply with the laws in manufacturing there. A conclusive answer to this is that manufacturing should not have been attempted there then, as it might reasonably have been assumed that it was not the intention of the government that it should be done there. But the taxes could have been paid there, stamps could have been could have been paid there, stamps could have been purchased and put on and so the spirit and sub-

Seance of the law complied with.

CASE OF THE WHITE MEN.

By no straining of the law can it be maintaired that it was designed to screen white men and not Indians, making an asylum of this nation as an oasis in the desert of taxation, importing their tobacco, selling it in the States, all with the transparent purpose under the expensible ownership of parent purpose under the ostensible ownership an Indian of evading the spirit of the treaties.

THE COURTS.

UNITED STATES CIRCUIT COURT.

Judge Woodruff, having gone on circuit in the Northern district, it is likely that Judge Benedict may open the business of the court on Monday

Bankraptey Calendar for This Day-Involuntary Cases. 2,011.—Theodore Hillyer vs. William M. Noe. 2.981,-Robert Heguet vs. George Schenck.

2,984. - William Moultz Mabler vs. Samuel F. storms. 2,980.—Warden A. Jackson et al. vs. Charles H. Frincile. 2,992.—James Olivell et al. vs. Stephen Crosinwell.

UNITED STATES DISTRICT COURT-IN ADMIRALTY.

Collision Case. Before Judge Blatchford.

The United States Revenue Cutter Cuyahoga vs. The Ferrupoat Hudson.-The libel in this case was filed to recover \$5,000 from the ferryboat Hudson for having run into the cutter and damaged her to the extent claimed. It appeared that the Hudson, extent claimed. It appeared that the Hudson, which is owned by the New Jersey Railroad and Transportation Company, was carrying the United States mails, and she claims that the cutter was anchored directly in the regular course, and had been warned to that effect some time previously. The cutter answers that there was negligence on the part of the Hudson in not keeping a proper lookout. The testimony has concluded. Counsel on both sides submitted points to the Judge, who reserves his decision.

SUPREME COURT-SPECIAL TERM. The Charge of Fraud Against a Lawyer.

Before Judge Ingraham.
Fuller vs. Stillwell.—About two hours were consumed to-day in summing up in this case. It will be remembered that the defendant is charged with obtaining from the plaintiff a written conveyance obtaining from the plaintiff a written conveyance of real estate under the representation that the same was a simple power of attorney. An additional feature of interest in the case is a lady being mixed up in it, and certain alleged letters written by this lady to the defendant, which the latter, it is averred, was anxious to get in his possession. Mr. I. L. Hill, for the plaintiff, made an elaborate opening argument, claiming that the alleged frand has been clearly and unmistakably proven. Mr. Burril, for the defendant, insisted that he acted entirely in good faith, and that no deception was intended or attempted.

The Court reserved its decision.

SUPREME COURT-CHAMBERS.

Decisions. By Judge Cardozo. Wi'ey vs. Hopper.-Case settled. Corning vs. Corning .- Motion granted. Dey et al. vs. Dey et al.—Same. Spieling et al. vs. Tyson.—Same.

SUPERIOR COURT-SPECIAL TERM.

Notice to the Bur. This court will be held until further notice in the General Term room. The cause of the change is the closing of the Special Term room temporarily for frescoing and other alterations. On Monday the Trial Terms will begin in their respective chambers, the repairs in these rooms, which have been closed for three weeks, being now completed.

COURT OF GENERAL SESSIONS. Sentenced.

Before Recorder Hackett. Patrick Burke, who was indicted for robbery in the first degree, pleaded guilty to an assault with intent to commit that offence. On the 13th of this month the prisoner assaulted Henry Bender in Greenwich street and took from him a silver watch. Wm. Aucker, against whom were two indict-ments, pleaded guilty to burglary in the third de-

Burke and Aucker were each sent to the State Prison for five years.

Elijah Howard was tried and convicted of bur-glary in the third degree. The store of Henry D. Gauseberg. No. 885 Third avenue, was burglariously

Elijah Howard was tried and convicted of burglary in the third degree. The store of Henry D. Gauseberg. No. 835 Third avenue, was burglariously entered on the 15th of February and a number of boxes of cigars stolen. The Recorder, in passing sentence, said that a year ago judgment was suspended upon Howard, who pleaded guilty to an attempt at grand larceny, in consequence of his youth. He having abused the clemency of the Court, was sent to the State Prison for two years and six months upon the old charge, and at the expiration of his sentence to serve four years and six months upon the old charge, and at the expiration of his sentence to serve four years and six months for the burglary of which he was convicted. Richard Kiely, who was jointly indicted with Howard, pleaded guilty to an attempt at burglary, and was remanded for sentence, to be used against the receiver. Later in the day he was sentenced to the Printentiary for one year.

ANOTHER SENTENCE.

Klesor Rosenweig was fried and convicted of receiving stolen goods. The principal witness for the prosecution was a boy named Frederick Cartland, who was arrested upon the charge of being concerned in a burglary, but was subsequently discharged. He said that on the morning of the 16th of February he was standing at the corner of Twenty-ninh street and Tbird avenue, when the boys Howard and Kiely, whom he knew, asked him to accompany them to Sixty-sixth street, stating that they had some cigars about a week which they wanted to get rid of; they put the cigar boxes into a bag and proceeded to the prisoner's place. No. 7 Roosevelt street, who asked Howard where he got the cigars. The defendant called him into a room and whispered, and then he told Howard to go to a lager beer saloon in Pearl street and he would meet him there. The young theves left the bag, containing twelve cigar boxes, and proceeded to the saloon, and after drinking a glass of lager each they were proposed to fine the prisoner's place, who can be principled to fill the wintess also testified bag and proceeded to the prisoner's place. No. 7 Roosevelt street, who asked Howard where he got the cigars. He said he had made a "haul," and asked the prisoner how much he would give them for the cigars. The defendant called him into a room and whispered, and then he told Howard to go to a lager beer saloon in Pearl street and he would meet him there. The young thieves left the bag, containing twelve cigar boxes, and proceeded to the saloon, and after drinking a glass of lager each they were joined by Rosenweig, who called for the remove. After drinking a glass of lager each they were joined by Rosenweig, who called for the remove. After drinking the beer the accused called Howard saide and gave him a roll of bils. The witness also testified that Rosenweig said to Howard that if he got any yellow "supers" meaning gold watches) or silks and satins he could bring them to him, "1711 tell you how," said the Roosevelt street Fagin, "to fix them, so as you can fetch them down. You can dress younself up as old, put a roll of silk in a bag, and cut a whole lot of holes in the bag, and put pieces of rags through the holes and rags on the top and come along to my place hallooing 'Rags' and Pil-call you down and do the business with you.

Ruchard Klely, one of the purglars, corroborated this statement, stating that Howard got twenty deliars from the prisone for seventeen boxes of cigars.

A man named Pranklin swore to the good character of Rosenweig, who then went upon the stand and positively denied eyer seeing the toys of purchasing any cigars from them, stating that how as only a poor shoemaker.

Officer Lambrecht, who arrested the youthful Oliver Twist, said that he went to No. 7 Rosesvelt street, and sound nothing but an old shoemaker's bench the hands of private citizens, who will use them to the hands of private citizens, who will use them to the hands of private purposes.

upon searching the place he found a bag that the boys afterwards identified as being the one in which they carried the cigars.

Colonel Feliows pressed for a conviction, dwelling in eloquent words upon the fact that receivers of stolen goods are so crafty that it is almost impossible to convict any of them.

The jury, however, after some deliberation, returned a verdict of "Guilty" coupling it with a recommendation to mercy.

The Recorder in passing sentence said:—I believe I have presided in this court more than five years, and I suppose I have tried between two and three hundred cases of this character, and this is the first conviction that I ever recollect of in this court for receiving stolen goods. I entirely agree with the jury in the verdict that they have rendered, and do not see how they could have arrived at any other conclusion than that you were guilty in this case. It is a maxim used in criminal law, "that the receiver is werse than the thief;" for if it were not for such men as you are thousands of larcenies would not be committed in this city. It is the ease with which men I ke yourself buy goods stolen by boys and others that encourages crimes of this character, The jury are mistaken in the sympathy which they show to you in recommending you to the mercy of the Court, because your own wife, if I am correctly informed, admitted the fact that yox bought the cigars from the boys and knew they were stolen; and if their statement be true, you incited them to the commission of other larcenies, asking them to furnish "supers" and silks. I shall disregard the recommendation of the jury to a great extent for the reasons I have stated, and shall send you to the State Prison at hard labor for the term of four years.

John Francis pleaded guilty to an attempta' grand larceny, the indictment charging that on the 3d other property attend the seventy-two dollars. Francis and Waish were each sent to the State Prison for two years and six months.

Patrick Dockney pleaded guilty to larceny from the person, he hav

Among the prisoners arraigned late in the afternoon, for various crimes, was officer Patrick Toomey,
who is indicted for clubbing Thomas Murphy to
death.

Judge Garvin said the accused was entitled to a
speedy trial, and he would set the case down for
next Monday.

BROOKLYN COURTS.

UNITED STATES CIRCUIT COURT. The Defunct Farmers and Citizens' National

Before Judge Benedict.

The receiver of the defunct Farmers and Citi-zens' National Bank, Mr. Platt, petitioned the court some time since for permission to compromise doubtful claims which had come into his session. The claims in question were \$11,200 of notes and drafts of H. W. & R. W. Redfield, the latter of whom offered to compromise for \$1,000. The matter was referred to Commissioner Jones, who yesterday reported in favor of granting the permission applied for. The report was confirmed.

SUPREME COURT-CIRCUIT-PART I. The Action Against a Railroad Company.

Before Judge Gilbert.

Charles Eaton by His Guardian vs. The Delaware, Lackawanna and Western Raitroad Company.-The plaintiff brought suit to recover damages in the sum of \$50,000 for injuries received by a collision on sum of \$50,000 for injuries received by a collision on the railroad. The case was reported in the Herald of yesterday. Plaintiff's statement was that he was invited on a train by the conductor, and that when near Waterloo station the train collided with another one and he was severely injured. It was claimed on the part of the defence that the plaining got on the train without permission. The jury found for plaintiff and assessed the damages at \$5,000.

SUPREME COURT-CIRCUIT-PART 2.

Before Judge Tappen

Richard Ralph vs. E. G. Pearl,-This was an action for the recovery of \$1,000, the value of a railroad bond stolen from plaintiff and found in the pos session of defendant, who claimed that he pur chased it from a stranger in the ordinary course of business. The case has already been reported in these columns. The jury yesterday rendered a ver-dict in favor of defendant.

CITY COURT-SPECIAL TERM.

A Divorce Case. Before Judge Neilson.

Frederick Waldmeyer vs. Ellen T. Waldmeyer .-The plaintiff sued for an absolute divorce on the ground of adultery, and the case was referred to David Barnett. Plaintiff resides at No. 329 Gold street and was married to defendant on the 14th of September, 1863. The testimony adduced before the referee was of such a character that he reported in favor of granting a diverce and the Court confirmed his report.

Arguments in the Case of the Prospect Park Commissioners vs. Armstrong Closed.

ALBANY, March 17, 1871. The arguments in the cause of the Prospect Park Commissioners vs. James Armstrong were clesed in the Court of Appeals to-day. Senator Murphy, J. M. Van Cott and J. N. Taylor appeared for the for appellant. The suit is a test case, involving the title to about \$4,000,000 or \$5,000,000 worth of property, and the right of the Commissioners to sell any land. Mr. Hand opened the case for the appellant, Mr. Van Gott followed for the Commissioners and Mr. Goodrich closed the case for the appellant. The arguments occupied two days. The decision is reserved.

reserved.
The following is the day calendar for March 20, 1871:—Nos. 140, 141, 146, 160, 168, 29, 106, 113.

THE LONG ISLAND BAYS.

The Planting of Oysters-What the Nativer Propose to Do-The Connecticut Men to be Legislated Against.
For three years there has been a continual strife

between the Long Island and Connecticut oystermen over the possession of oyster lands under the bay waters. The Connecticut men always contended that the bays were public property. and therefore they had a lawful right ply their vocation at will. This the Long island men consider as sheer nonsense, and quote in proof of their opinion the acts of State Legisla tures for several years anterior to the uprising of this contention. Jamaica and Rempstead bays and the Great South bay, together with man, inlets, are devoted exclusively to

THE PRODUCTION OF OYSTERS AND CLAMS. Three-fourths of the inhabitants of Suffolk county follow the bay for a living, planting their own

oysters and conveying them to New York by sloop and railroad. In the winter season they retire to Virginia, where they carry on the ovster busiother towns dealers employ hundreds of girls for opening and canning oysters, which are supplied in the juice to the saloons of this city and Brooklyn.

the juice to the saloons of this city and Brooklyn. The baymen have opster routes, which they traverse regularly, and supply the DELICIOUS BIVALVES to their customers. When they have planted their oysters they pay little attention to them until it is time to gather them, and then they find that the beds have been robbed of fully half the yield. To such an extent has this system of midnight theft oeen carried on that oystermen have been compelled to stand guard night after night. It is supposed that the man who was found at Rockaway some time since, with a gunshot wound in his breast, became a victim to one of these midnight sentinels while attempting to poach. The people are determined to tolerate this no longer They say that laws exist for the protection of everything save their calling, and they are determined to be covered by the statute also. The people of Oyster bay think they can best protect their interests by LEASING THE LANDS,

THE ALABAMA CLAIMS.

Who Was It That Suffered by the Alabama?

Are All the Sufferers Americans !- What the English Commissioners May Propose and the Government Perform.

The Pall Mall Gazette of the 2d inst. publishes the following communication from a correspondent on the Alabama claims, which we give for the informa-

tion of our readers:—

The Alabama question has hitherto been discussed apparently without reference to some details which must needs be considered before any allowance of the claims can be brought to a practical issue, and the consideration of which, if not taken in time, may surround the settlement of the claims with considerable difficulty. At present the claims seem to be regarded simply as those of citzens of the United States, made through their government, for indemnity for losses sustained by such citzens in consequence of the destruction on the high seas of vessels bearing the United States lag. And the ground of claim is, broadly, that the British government, having permitted the Alabama to escape from a British port is liable for the consequences. But the fact that the property destroyed was, at the time of its destruction under the United States flag affords no ground for the assumption that the property belonged to American citizens. As to the ship herself, such ownership may, ladeed, be interred, in a merely technical sense. But few ships belong to a single owner. Most ships have several, and some have many owners, and it is not very unusual for the registered owner to be a subject of one government and one or more of the real owners to be subjects of another.

Let it, however, be assumed that in every case the ects of another.

Let it, however, be assumed that in every case the

ment and one or more of the real owners to be subjects of another.

Let it, however, be assumed that in every case the vessel destroyed was the property of American citizens only. It is known that in many instances the whole or part of the cargo destroyed was the property of others, and then, most commonly, was the property of others, and then, most commonly, was the property of British subjects. It is clear, then, first, that if justice is to be done, the supposed indemnity cannot be limited to the formal owners, as distinguished from the real owners, nor even limited to the latter, as distinguished from mortgagees who may have been injured by the acts in question; and second, that if the ground of claim be good as regards American citizens it can scarcely be repudiated as regards others whose property was destroyed under the flag of the United States. Yet to admit the claims thus broadly would materially increase the amount to be paid, and would, no doubt, give a very large proportion of the resulting benefit to British subjects. Further, it will have to be considered whether these claims are to be affected in any way by the fact of the property at risk having been in a great majority of cases covered by insurance, and by the owners having, consequently, in such cases already long since recovered its value from the underwriters.

To take the case, first, of American citizens, claimants as to property insured by them with American underwriters. Here we have a mere distribution of the loss, but it still fell upon American citizens. Then assume, as may well have been the fact, that property strictly in this class was yet partially insured by British underwriters does not appear to be readily distinguishable from the preceding cases. On the other hand, there are the parallel cases of British underwriters does not appear to be readily distinguishable from the preceding cases. On the other hand, there are the parallel cases of British underwriters does not appear to be readily distinguishable from the preceding cas

It is conceived, therefore, that in the event of

the chain.

It is conceived, therefore, that in the event of these claims being admitted on any such ground as has yet been suggested, provision should be made for including claims other than those of American critzens, and also for securing the payment of the including claims other than those of American critzens, and also for securing the payment of the indemnity to the parties really entitled to it, as having sustained the losses in question.

But a further question may not unfairly be raised. Assume that a given proportion of the property destroyed was covered by insurance in the United States, another proportion by insurance in France and a third proportion in England, and that the underwriters in all these countries are to be put on the same footing, is it quite clear that any one of them has a just claim? Each took the risk for a premium adequate in his own opinion to the chance of loss. All premiums so received have been retuined. It is generally believed that the sum of premiums has exceeded the sum of losses, This, however, is not material. It is matter of adventure and of each underwriter's private concern. And, as an underwriter, he can no more claim to be repaid his losses and yet to retain his premiums than any other dealer can claim a return of goods he has sold and also retain their price.

Further, let it be assumed that another part of the property destroyed was not insured. Then the owner paid no premium of insurance, and, while his neighbors did so pay, and went into the market with their goods at a corresponding disadvantage, he escaped it and profiled accordingly. In short, he was his own insurer, and cannot in that capacity claim to be repaid. True, it may be alleged that the underwriter and also the man uninsured are entitled to regard the proposed repayment as "salvage" on the ground that the return of the amount loss, it having been wrongfully lost, and due by the British government, was fairly a part of the original calculation basing the premium. And if this view of the case be admit

ought now to receive compensation? The answer to the first part of the question is obvious enough. All persons suffered in the first instance whose property was submitted to the risk of destruction; and, in so far as they availed themselves of the practice of insurance, they suffered about equally, and the premiums paid measured their loss. In other words, the property of United States citizens, and of others connected with them in business, was, during the period in which such risk of destruction endured, depreciated in value, For instance, ships under that flag less readily obtained cargoes, and obtained them at lower rates of freight, or were sold, to pass under other flags, at a reduced price, it is also to be remembered, however, that so large was the quantity of shipping as well as cargoes snamitted to the risk that the incidence of the new charge of insurance was in effect to some extent saddled on other than American property, and neutral cargoes, having been thus conveyed at a greater cost to market, were to that extent sold at a higher price. In other words, the transmission of produce from the United States to England and to other countries being submitted to a new charge, this charge was, at least partially, in some instances defrayed by the consumer, and so spread over a vast number of persons.

It were endless to try to trace the effect of the ought now to receive compensation? The answer

sumer, and so spread over a vast number of persons.

It were endless to try to trace the effect of the known presence of the Alabama on the high seas to all who suffered by it; but it is apparent that the resulting loss was, in most cases, so distributed through the various channels of trade, that first it cannot be said to have fallen exclusively on the subjects of any one Pewer, and second that any strempt to assess the individual losses exactly must be hopeless.

to assess the intrivious to some an arrive at the nonjeces.

The only conclusion a practical man can arrive at the tas against the Northern States the naval effect of the war was by the escape of the Alabama to some extent aggravated, but that the pecuniary effect cannot now be traced to individuals, and if it were so traced would be found to have been by no means exclusively American. Yours, &c., The Pall Mall Gazette editorially comments on the

communication as follows:—

The remarkable letter on the Alabama claims which we publish to-day will come as a surprise on those who are not prepared for the extreme complexity of all modern international questions, and for the extreme difficulty of disposing of them when they are not abruptly cut by the brute violence of war. It is likely that most people have assumed that there was an end of these claims as soon as the government of Great Britain had offered to pay them and the government of the United States had made up its mind to take the money. Yet the true perpickrities only begin at this point. It is extremely hard to find out who it was that suffered by the Alabama, and when a guess has been made at the victims of the depredations they turn out to be for the most part persons whom nobody wishes to compensation.

The writer of the letter states a fact, not of course communication as follows:-

pensate and who have never asked for compensation.

The writer of the letter states a fact, not of course unfamiliar to many persons, when he tells us that ships belong to a great number of owners. The property in a ship is divided into rather minute shares. The class which invests in this description of property is not a very large one as a whole, but it is decidedly cosmopolitan; and the chances are that not a few part-owners of the vessels captured by the Confederate cruiters were Englishmen, and some of them Germans and Frenchmen. This is even more likely to have been the case with regard to the cargoes, for every conceivable variety of interest, direct and indirect, absolute and quellified, is found to exist in goods which have once been snipped; and it is really just as likely that the cargoes confiscated or barned were owned wholly or partly at Liverpool, London, Havre or Hamburg, as at New York or Boston. Our correspondent seems to think that if this were the only difficulty even British owners of ships and cargoes taken by the Confederate cruiser should receive compensation. We cannot agree with him. It is only by very remote construction that the British taxpayer has become involved in any liability whatever for these losses. The only obligation imposed by the law of nations was a duty of submission. Neutrals were fully entuied to go on manufacturing or exporting in war whatever they might lawfully manufacture or export during peace, but they were bound to submit without complaint if such of their manufactures as might be directly employed in military operations were taken and confiscated by one of the belligerents. One or two countries, including our own, aided this rule by forbuiding their subjects to equip vessels of war for a belligerent, and the proper view to take of the so-called Foreign Enlistment acts was that, so far as they were successful, they were measures of eminent iriendiliness; while so far as they were measures of eminent iriendiliness; while so far ion.

The writer of the letter states a fact, not of course

tion has, however, been very different. The Americans, without thanking us for our laws, have complained of our ponce, and are trying to make us responsible for every loss to themselves occasioned by imperfections of application which in other laws are of everyday occurrence. The new doctrine may be submitted to between nation and nation as on the whole advantageous to the world, but it is so novel and doubtful that at the very least it should be strictly construed. It is a very strong thing to say that British subjects who, through their government have constructively committed the alleged wrong, should be allowed to claim compensation for its consequences.

that British subjects who, through their government have constructively committed the alleged wrong, should be allowed to claim compensation for its consequences.

But the great difficulty in settling the Alabama claims arises from the practice of insurance, under which all such losses as the Alabama caused are practically made good beforehand. When the Confederate cruisers began their depredations there were, of course, a certain number of shipowners, shippers and underwriters who had made their arrangements in ignorance of the danger, and these appear to be the only persons whose right to compensation, supposing any right to exist, can be affirmed with some confidence. But as soon as the Confederate ships were known to be preying upon commerce premiums on marine insurance at once rose to the level of the risk; the merchant and shipowner who insured became absolutely safe, and the underwriter got exactly what he bargained for whether the ships were captured or not. He had taken the risk, and was prepared to set off his gains by the additions to the premiums against his losses by capture. It is a curious proof of the complexity of the questions involved that much of the underwriting of the ships captured was probably effected in England, so that there again we have the anomaly of British subjects claiming compensation for a wrong which, if committed, was not municipal, but international. What, however, would be the position of the merchant who shipped a cargo at New York without insuring? We think our correspondent is right in arguing that the case is impossible, and that when a system of marine insurance once prevails, everybody in effect insures. The shipper who does not get somebody else to insure him, insures himself. He obtains all the advantage of the increased rate of freight, and in consideration for it takes the risk of capture. Insurence him, insures himself He obtains all the advantage of the increased rate of freight, and in consideration for it takes the risk of capture. Insurence him, insures hims

it. As our correspondent says, the true effect of the depredations of these cruisers was slightly to add to the general results of the Confederate war. It is all but impossible to say who were the individuals that suitered by these results, and, could they be identified, they would probably belong to every nation under the sun.

The writer of the letter suggests that the underwriter might possibly claim anything which the British government would be willing to pay as being in the nature of salvage. But this is to call in a mere fletion, based unon a very doubtful and remote analogy. Nobody can suppose that the underwriter took into account the probability of future compensation by the British government. On the other hand, he has not referred to what seems to us the greatest difficulty in the attempt to estimate compensation. No impartial person, be he American or not, can read the valuable work on British neutrality during the war, published by Mr. Montague Bernard, now one of the commissioners, without perceiving that even after the general admission of liability has been made by the British government, it attaches in a very different degree in respect of the various Confederate cruisers. For the acts of some of these the British government cannot by any stranning of public haw be made answerable; for those of others it is no more responsible than are several other States. But supposing the payers of increased insurance to be the persons who suffered, how in the world is the augmentation of risk and consequently of premium to be distributed, some of it having been caused by ships for which we are not assumed to be responsible? The only measurable loss was the addition to the insurance against risk; but the risk was increased not by any one Confederate vessel, but by all of them together.

It is extremely possible that, rather than face these embarrassing questions, the Commissioners may propose and the British government may agree to bay a lump sun, which may be regarded as the price of a new intermational ru

ness; since far the greatest number of them will be paid twice over for whatever loss they may pretend to have sustained. Meanwhile it is satisfactory to have austained. Meanwhile it is satisfactory to have another striking proof that, under the complex system of relations which olinds the modern world together, no injury to a belligerent can be confined to him, but will more or less affect all the families of mankind.

SMALLPGX IN BROOKLYN.

There were no new cases of the loathsome and much dreaded smallpox reported at the Brooklyn Health Bureau yesterday, and Dr. Cochran is of the opinion that with proper precaution there is really no cause for alarm as to its becoming epidemic. The statement made to the effect that parties employed to convey patients to the smallpox hospital t Flatbush have been "letting out" coaches used in this dangerous business to the public has proved upon investigation to be without foundation in point of fact, and to have emanated through the malice of a discharged employé. The Health Officer examined several witnesses upon the subject, and found that the vehicle set apart for the transportation of sick to the hospital was kept quarantined with the regular ambulance wagon, and that each time that it has been called into requisition it has been disinfected and put away as stated. There is a war-lant out, however, for the arrest of a German in the Exptern District who amplicated a heatmant with liam-burg to convey his wife and sister to Flatbush, while they were suffering with the disfiguring malady. The coachman in question pleaded ignorance of the nature of his patron's compliant, and drove them off to the hospital, and subsequently relet his back whenever an engagement offere d.

MARRIAGES AND DEATHS.

Married.

STUART—REEVE.—At Greenport, L. I., on Wednesday, March 15, by the Rev. Thomas Stevenson, George Stuart, of this city, to Sarah A. Reeves, of Greenport. No cards.

Young—Stevens.—On Thursday, March 16, at Newtown, L. I., by the Rev. C. P. Sheppard, David K. Young to Addie A. Stevens, all of Newtown, L. I. No Jards.

Died.

AMES.—On Friday morning, March 17, William G., youngest son of Mary Eliza and the late Robert N. Ames, aged 38 years.

BATEMAN.—In Brooklyn, on Thursday, March 16, after a long and painful liness, of consumption, Isabella J. the beloved wife of James Bateman, a native of county Tyrone, Ireland, in the 25th year of her age. R. I. P.

The relatives and friends of the family are respectfully requested to attend the funeral, from her late residence, No. 234 (new number) Bridge street, Brooklyn, on Sunday afternoon, at two o'clock.

Illinois and county Tyrone (Ireland) papers please copy.

Brooklyn, on Sunday afternoon, at two o'clock.

Illinois and county Tyrone (Ireland) papers please copy.

Bergen.—At Hempstead, Long Island, on Wednesday, March 15, Maria F., widow of John T. Bergen (formerly of Brooklyn) in the 76th year of her age.

Funeral from St. George's Episcopal church, Hempstead, this (Saturday) morning, at nine o'clock. The remains will be taken to Greenwood for Interment. The friends of the family are invited to attend the funeral without further notice. Friends and relatives residing in Brooklyn and vicinity are requesied to meet the remains at the main entrance of Greenwood, at one o'clock P. M.

Birmingham.—At Jacksonville, Fla., on Friday, March 10, J. Erskine Birmingham, of Bergen, N. J., aged 31 years and 11 months.

The funeral will take place from the residence of his parents, 271 South Third street, Philadelphia, this (Saturday) afternoon, at two o'clock.

Brasling.—In Brooklyn, on Thursday, March 16, Catharine, wife of Samuel Brasling, a native of Ballyshicids, Kings county, Ireland, at her residence, 336 Eighteenth street, aged 48 years.

Notice of funeral in Sunday's Herald, Hartford papers please copy.

Buck.—At Detroit, on Wednesday, March 15, Howard Buck, brother of Jerome Buck, of this city.

Bulger.—On Friday, March 17, the youngest son

Howard Buck, brother of Jerome Buck, of this city.

Bulger,—On Friday, March 17, the youngest son of John J. and Catharine M. Buiger, aged 1 year, 5 months and 5 days.

The relatives and friends of the family are respectfully invited to attend the funeral, from his late residence, 131 High street, Brooklyn, on Sunday afternoon, at two o'clock. His remains will be interred at Calvary.

Bunnsster.—The members of Pilgrim Lodge No. 74, I. O. O. F., are requested to meet at the lodge room on Sunday. March 19, at twelve o'clock noon, to attend the funeral of our late brother, P. G. N. H. Bunnester.

P. MILLER, N. G.

B. E. Brown. Secretary.

to attend the funeral of our late brother, P. G. N. H. Bunnester.

R. E. Brown, Secretary.

Garroll.—On Friday, March 17, Margaret Ann, whe of Francis Carroll, eidest daughter of Edward Poole, late of Brooklyn, aged 27 years and 1 month. The relatives and friends of the family are respectfully invited to attend the funeral, from her late residence, No. 64 Vanderbilt avenue, Brooklyn, on Sunday atternoon, at two o'clock.

Carroll.—On Wednesday morning, March 15, Patrick Carroll, in the 47th year of his age, a native of Dromin, county Limerick.

The relatives and irlends of the family, also those of his brothers and brothers-in-law, are respectfully invited to attend the funeral, from his late residence, No. 331 East Fifty-irst street, this (Saturday) morning, at ten o'clock. The remains will be taken to St. Boniface's church, Forty-seventh street and Second avenue, where a solenn mass of requiem will be offered for the repose of his soul, and from thence to Calvary Cemetery for Interment.

Limerick (freland) papers please copy.

to Calvary Cemetery for Interment.

Limerick (Ireland) papers please copy.

At a special meeting of the Andrew Jackson Club held on Friday evening, March 17, 1871, the following preamble and resolutions were adopted:

Whereas it has pleased Divine Providence to take from our midst our late fellow member, Mr. Patrick Carroll, therefore be it

Resolved, Tagt by his demise this community has

lost an upright and conscientious citizen, who was distinguished for his cenevolence, amiability of character and devoton to his friends.

Resolved, That this club sincerely sympathize with the family and relatives of the deceased in their severe bereavement.

Resolved, That the members of the Club attend the funeral of our deceased brother.

LEANDER BUCK, President.

MICHAEL T. DALY, Secretary.

CLARK.—On Friday, March 17, MARGARET MC-INTOSH, native of Edinburgh, Scotland, wife of Robert Clark, brass finisher.

The funeral will take place from her late residence, 293 Stanton street, on Sunday alternoon, at half-past one o'clock.

CODLING.—At Hoboken, on Thursday, March 16, EDWARD CODLING, in the 56th year of his age.

Relatives and friends of the Jamily are respectfully invited to attend the funeral, from St. Paul's Episcopal church, on Hudson street, on Sunday alternoon, at two o'clock.

CROWELL.—On Wednesday, March 15, H. CLIMENE, whe of E. B. Crowell and daughter of Elhu Day, of Newark, N. J.

The funeral will take place this (Saturday) afternoon, at two o'clock, from the residence of her father, 1,001 Broad street, Newark, N. J. Interment at Mount Pleasant Cemetery.

DUFFY.—On Wednesday, March 15, Mrs. CATHARINE DUFFY, in the 70th year of her age.

The funeral will take place from her late residence. No. 31 Washington street, this (Saturday) morning at half-past eight o'clock, to St. Peter's church, Barclay street, where there will be a requiem mass for the repose of her soul.

FALKE.—On Thursday, March 16, John FALKE, aged 80 years.

The funeral will take place from the residence of his son, George Faixe, 52 Greenwich street, on Sun-

morning, at hair-past eight o'clock, to St. Feter's church, Barclay street, where there will be a requiem mass for the repose of her soul.

Falke—On Thursday, March 18, John Falke, aged 80 years.

The huneral will take place from the residence of his son, George Faike, 532 Greenwich street, on Sunday afternoon, at hair-past one o'clock. The friends and relatives are invited to attend.

Farrell,—On Friday afternoon, March 17, Alex Ander D. Farrell, in the 56th year of his age.

The relatives and irlends of the family are respectfully invited to attend the funeral, from the Allen street Presbyterian church near Grand street, on Sunday afternoon, at half-past one o'clock, without further invitation.

Albany and Boston papers please copy.

Ferrous of Henry C. and Louisa A. Ferrouson, after a short lilness, aged 3 years. 8 months and 16 days.

The relatives and friends of the family are respectfully invited to attend the funeral, from the residence of his grandmother, No. 199 Greene avenue, Brooklyn, on Sanday afternoon, at two o'clock.

Fisher.—On board United States steamship Tennessee, off St. Domingo city, on Monday, February 20, Thomas Fisher, late of this city, aged 28 years.

The relatives and friends are invited to attend the funeral, from the steam of the state of the States steamship Tennessee, off St. Domingo city, on Monday, February 20, Thomas Fisher, late of this city, aged 28 years.

The relatives and friends are invited to attend the funeral, from his late residence, this (Saturday) afternoon, at three o'clock.

Gorbon,—On Thursday, March 17, after a short but severe iliness, Maria Gorby, a native of county Meath, near Kells, Ireland, in the 39th year of her age.

The relatives and friends are invited to attend the funeral, from her late residence, No. 412 West Twenty-eighth street, on Sunday afternoon, at two o'clock.

A train will leave Forty-second street, on the Harlem Raiload, at nine A. M., and carriages will be in waiting at West Mount Vernon on the arrival of the train. Friends and relatives,

one o'clock.

Kip.—John George Kip, in the 39th year of his age.
Relatives and friends of the family are respectfully invited to attend the funeral, from his late residence, No. 1,415 Third avenue, on Sunday afternoon, at two celeek.

No. 1,416 Third avenue, on Sunday afternoon, at two o'clock.

KOCHENRATH.—On Thursday, March 16, SARAH ANN KOCHENRATH. In the 37th year of her age. The relatives and friends of the family are invited to attend the funeral, from the residence of her father, John Young, 296 Madison street, on Sunday afternoon, at two o'clock.

LANE.—On Friday, March 17, WASHINGTON GIRARD LANE, son of George and Amelia R. Lane, aged 8 years and 9 days.

The relatives and friends of the family are invited to attend the funeral, from 150 (new number) South Portland avenue, Brooklyn, on Monday afternoon, at two o'clock.

MIDDLEKAMP.—At Blissville, Long Island City,

The relatives and riches are invited to attend the funeral, from 150 (new number) South Portland avenue, Brooklyn, on Monday afternoon, at two o'clock.

MIDDLEKAMP.—At Bilssville, Long Island City, Herman Middlekamp, in the 47th year of his age. The relatives and friends are respectfully invited to attend the funeral, this (Saturday) atternoon, at one o'clock.

San Francisco papers please copy.

MILLINGTON.—At Bergen, N. J., on Thursday, March 16, of consumption, Emma Millington, aged 21 years, 5 months and 19 days.

The relatives and friends are invited to attend the funeral, on Sunday afternoon, at half-past one o'clock, from the First Presbyterian church, Emery street, Bergen, without farther notice.

MOUNT.—On Thursday night, March 16, at eleven o'clock, Waliffer Mount, youngest son of William H. Mount, aged 3 years, 4 months and 8 days.

The funeral will take place from the residence of his father, No. 1,017 Third avenue, this (Saturday) afternoon, at one o'clock.

MULLANY.—On Thursday evening, March 16, Mary Mullany, aged 1 year and 10 months.

The friends of the family are invited to attend the funeral, from 211 west Fity-third street, this (Saturday) afternoon at one o'clock.

MULLANY.—In [Brooklyn, on Thursday, March 16, Marhew C. Mullany, in the 30th year of his age.

The relatives and friends of the family are requested to attend the funeral, from Patrick and the late Susan Mullany, in the 30th year of his age.

The relatives and friends of the family are requested to attend the funeral, from Patrick Hanly's, corner of Smith street and Hamilton avenue. South Brooklyn, this (Saturday) afternoon, at two o'clock, to the Cemetery of the Holy Cross, Flatbush.

MCMAHON.—On Monday, March 13, MICHAEL McMahon,—On Monday, March 13, MICHAEL McMahon,—In the 30th year of his age.

Relatives and friends of the family are respectfully invited to attend the funeral, from the residence of his mother-in-law, Mrs. S. D. Walter, No. 132 West Forty-second street, on Sunday morning, at ten o'clock.

San Francisco papers p

dence of his mother-in-law, Mrs. S. D. Walter, No. 132 West Forty-second street, on Sunday morning, at ten o'clock.

San Francisco papers please copy.
O'CONNELL.—On Wednesday afternoon, March 15, John O'Connell.—On Wednesday afternoon, March 15, John O'Connell. aged 87 years.

The relatives and friends of the family are respectfully invited to attend the funeral, from his late residence, No. 141 Cedar street, this (Saturday) afternoon, at one o'clock precisely.

OSTRANDER.—On Friday morning, March 17, of Dneumonia, Julia Anna, wife of William H. Ostrander, aged 40 years, 5 months and 5 days.;
Funeral services at her late residence, 145th street, corner Boston Road, North New York, on Sunday morning, at half-past nine o'clock, and at the Moravian church, at New Derp, Staten Island, in the aftern Jon, at two o'clock, where the remains will be interred. Cars leave Vanderbilt Landing for New Dorp, via boat from foot of Whitehall street, at nine A. M. and one P. M.

PECK.—At Bioomfield, N. J., on Thursday, March 18, Lilly B., daugner of Gilbert H. and Clara S. Peck, aged 5 months.

Piresson.—At his residence, No. 10 West Sixteenth street, in this city on Eriday morning teenth street.

16, LILLY B., daughter of Gilbert H. and Clara S. Peck, aged 5 months.

Piksson.—At his residence, No. 10 West Sixteenth street, in this city, on Friday morning. March 17, Joseph Poole Piksson, aged 63 years.

His relatives and friends, and the friends of his brothers, John W. and Talbot Pirsson, and brothers. His relatives and friends, and the friends of his brothers, John W. and Francis T. Luqueer, are invited to attend the funeral, from Trinity chapel, Twenty-fifth street, near Broadway, on Monday morning, at ten o'clock. The interment will be in Trinity Cemetery.

Pitor.—In Brooklyn, on Thursday, March 16, William A. Pigor, in the 68th year of his age.

The relatives and friends of the family are respectfully invited to attend the funeral, from his late residence, 183 Willoughby street, on Sunday afternoon, at two o'clock.

Plunkett.—On Friday, March 17, Suddenly, Alfred Plunkett, late merchant of this city, aged 63 years.

Notice of funeral hereafter.

Alfred Plunkert, late merchant of this city, aged 63 years.

Notice of funeral hereafter.
Roberts.—On Thursday evening, March 16, Horacos Roberts, in the dist year of his age.
The relatives and friends of the family are invited to attend the funeral, from his late residence No. 322 West Fifty-first street, on Sunday afternoon, at three o'clock.

Stiger.—At Mendham, N. J., on Friday, March 17, Madge, youngest daughter of Dr. John S. Stiger. Funeral services at the house on Monday morning, at eleven o'clock.

Valt.—At New Market, N. J., on Thursday evening, March 16, Elizabeth G., daughter of William and Eliza Vall.

The relatives and friends of the family are respectfully invited to attend the funeral, from the residence of her father, at half-past twelve o'clock, and at the Baptist church at one o'clock. On Monday afternoon. Carriages will be in sevendance at the Dunellen station to meet the 10½ A. M. train from New York.

Weight-On Friday, March 17, of scarlet fever. New York.

WELCH.—On Friday, March 17, of scarlet fever,
WILLIAM TODD, son of William A. and Eleanor
Welch.

Welch.

Will be buried from the residence of his parents, 182 Willoughly street, Brooklyn, on Sunday afternoon, at two o'clock. Relatives and friends of the family are requested to attend.

WHELER.—On Wednesday, March 15, after a lingering illness, GEORGE WHELER, aged 10 years and 14 days.

The relatives and friends of the family are respectfully invited to attend the funeral, from his late residence. No. 13 Bisecker street, on Sunday afternoon, at mail-past one o'clock.